

Symsonia Water & Sewer District

HWY. 131, P.O. BOX 99
SYMSONIA, KENTUCKY 42082
PHONE (502) 851-4470
OFFICE HOURS: 8:00 AM - 4:00 PM

RECEIVED

MAY 11 2005

PUBLIC SERVICE
COMMISSION

Case 2005-00197

May 9, 2005

Symsonia Water and Sewer District Customers:

Due to the ever increasing cost of maintaining our community water and sewer services, the Symsonia Water District has filed for a rate increase with the Public Service Commission.

As you may recall, the rates have not increased since 1995 and since that time we have had many changes in water and sewer testing requirements as well as increases in products used to maintain the required level of water safety. As our system ages, we have had maintenance and replacement of equipment used to insure you of continued service. If the Public Service Commission approves this rate increase, we propose the effective date of the increase to begin July, 2005.

The following page lists the current and proposed rates and your rights as a consumer. We thank you for your continued service and if you have any questions please feel free to contact us.

Sincerely,



Keith Cooper, Chairman
Symsonia Water District Board

NOTICE

Symsonia Water District has filed an application with the Public Service Commission to increase its rates for water and sewer service. The proposed effective date of the change is July, 2005.

<u>Monthly Water Rates</u>			
<u>5/8 x 3/4 Inch Meter</u>	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>
First 2,000 Gallons	\$10.25 Minimum Bill	\$11.65 Minimum Bill	13.66%
Next 3,000 Gallons	2.35 Per 1,000 Gallons	2.91 Per 1,000 Gallons	23.83%
Next 5,000 Gallons	2.20 Per 1,000 Gallons	2.24 Per 1,000 Gallons	1.82%
Over 10,000 Gallons	2.05 Per 1,000 Gallons	1.89 Per 1,000 Gallons	-7.80%
<u>2 Inch Meter</u>	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>
First 20,000 Gallons	\$48.80 Minimum Bill	\$50.48 Minimum Bill	3.44%
Over 10,000 Gallons	2.05 Per 1,000 Gallons	1.89 Per 1,000 Gallons	-7.80%
<u>Monthly Sewer Rate</u>			
Residential	\$23.30	\$25.64	10.04%
Other (Residential Equivalent)			

The rates contained in this notice are the rates proposed by the Symsonia Water District. However, the Public Service Commission may order rates to be charged that are higher or lower than the rates proposed in this notice.

Any corporation, association, body politic, or person may request leave to intervene, by motion within thirty (30) days after notice of the proposed rate change is given. A motion to intervene shall be in writing, shall be submitted to the Executive Director, Public Service Commission, Post Office Box 615, Frankfort, KY 40602, and shall set forth the grounds for the motion, including the status and interest of the party movant. Copies of the application may be obtained at no charge from the District office. Upon request from an intervenor, the Company shall furnish to the intervenor a copy of the application and supporting documents.

Symsonia Water District

APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

For Small Utilities
Pursuant to 807 KAR 5:076
(Alternative Rate Filing)

RECEIVED

MAY 11 2005

**PUBLIC SERVICE
COMMISSION**

Symsonia Water District (Sewer Operations)

Name of Utility

Case 2005-00197

11105 State Route 131

Symsonia, Kentucky 42082

Business Mailing Address

Telephone Number (270) 851-4470

Area Code

Number

I. Basic Information

NAME, TITLE, ADDRESS and Telephone number of the person to whom correspondence or communications concerning this application should be directed:

Name: Jim Waid, Manager

Address: 11105 State Route 131

Symsonia, KY 42082

Telephone Number: (270) 851-4470

- | | | | |
|----|---|------------|----|
| 1) | Do you have 500 customers or fewer? | Yes | No |
| 2) | Do you have \$300,000 in Gross Annual Revenue or less? | Yes | No |
| 3) | Has the Utility filed an annual report with this Commission for the past year and the two previous years? | Yes | No |
| 4) | Are the utility's records kept separate from any other commonly-owned enterprise? | Yes | No |

NOTICE: To be eligible for consideration of a rate adjustment under this regulation, you must have answered yes to either question 1 or 2 and yes to both questions 3 and 4 above. If you answer no to questions 3 or 4, you must obtain written approval from the Commission prior to filing this Application. If these

requirements are not met, you must file under the Commission's procedural rules, 807 KAR 5:001.

II. Increased Cost Information

(1) The most recent Annual Report will be used as the basic test period data in order to determine the reasonableness of the proposed rates. The Annual Report used as the basis for the 12 months ending December 31, 2003.

a. If you have reason to believe some of the items of revenue and expense listed in the Annual Report will increase or decrease, please list each item, the expected increase or decrease and the adjusted amount.

See Attachment A.

b. Please describe each item that you adjusted on page 2 and how you know it will change. (Please attach invoices, letters, contracts or receipts which will help in proving the change in cost).

Please see the notes to Attachment A for these descriptions.

i. Please list your present and proposed rates for each class (i.e., residential, commercial, etc.) of customer and the percentage of increase proposed for each class:

See attachments

III. Other Information

a. Please complete the following questions:

1) Please describe any events or occurrences, which may have an effect on this rate review that should be brought to the Commission's attention (e.g., excessive line losses, major repairs, planned construction).

2) Total number of Customers
as of the date of filing: 244

- 3) Total amount of increased revenue requested: \$6,971
- 4) Please circle Yes or No:
- a) Does the utility have any outstanding indebtedness? Yes No
- If yes, attach a copy of any documents such as promissory notes, bond resolutions, mortgage agreements, etc.
- b) Were all revenues and expenses listed in the Annual Report for 2003 incurred and collected from January 1 to December 31 of that year? Yes No
- If no, list total revenues and total expenses incurred prior to or subsequent to this period and attach invoices or other analysis which show how amounts were calculated.
- 5) Attach a copy of the utility's depreciation schedule of utility plant in service. Reconcile any differences between total depreciation shown on the Annual Report for 2003 and the amount shown on this schedule. – **Depreciation schedule attached.**
- 6) If utility is a sewer utility:
- a) Attach a copy of the latest State and Federal Income Tax Returns. **Not applicable – Nonprofit District**
- b) How much of the utility plant was recovered through the sale of lots or other contributions? (If unknown, state the reason).

b. Please state the reason or reasons why a rate adjustment is requested. (Attach additional pages if necessary).

Symsonia is a small district which has not had a rate increase in several years. During that time, the District's costs have increased.

IV. Billing Analysis

The billing analysis is the chart reflecting the usage by the customers as well as the revenue generated by a specific level of rates. A billing analysis of both the

current and proposed rates is mandatory for analysis of this rate filing. The following is a step-by-step description which may be used to complete the billing analysis. A completed sample of a billing analysis is also included. Although the sample reflects water usage, it is equally applicable for gas companies using declining block rate design. This billing analysis is not intended for companies using a flat rate design.

a. Usage Table (Usage by Rate Increment)

Information needed to complete the usage table should be obtained from the meter books or other available usage records. The usage table is used to spread total usage into the proper incremental rate step.

Column No. 1 is the incremental steps in the present or proposed rate schedule for which the analysis is being made. Column No. 2 is the number of bills in each incremental rate step. Column No. 3 is the total gallons used in each incremental rate step. Column Nos. 4, 5, 6, 7, 8, and 9 are labeled to correspond to the incremental rate steps shown in Column No. 1 and contain the actual number of gallons used in each incremental rate step.

Example for completing Usage Table is as follows:

Column No. 1 is incremental rate steps.

Columns numbered 2 and 3 are completed by using information obtained from usage records.

Columns numbered 4, 5, 6, 7, 8, and 9 are completed by the following steps:

Step 1: 1st 2,000 gallons minimum bill rate level
432 Bills
518,400 gallons used
All bills use 2,000 gallons or less, therefore, all usage is recorded in Column 4.

Step2: Next 3,000 gallons rate level
1,735 Bills
4,858,000 gallons used
1st 2,000 minimum x 1,735 bills = 3,470,000 gallons – record in Column 4.
Next 3,000 gallons – remainder of water over 2,000 = 1,388,000 gallons – record in Column 5.

Step3: Next 10,000 gallons rate level
1,830 Bills
16,268,700 gallons used

1st 2,000 minimum x 1,830 bills = 3,660,000 gallons – record in Column 4.

Next 3,000 gallons x 1,830 bills = 5,490,000 gallons – record in Column 5.

Next 10,000 gallons – remainder of water over 3,000 = 7,118,700 gallons – record in Column 6.

Step4: Next 25,000 gallons rate level

650 Bills

15,275,000 gallons used

1st 2,000 minimum x 650 bills = 1,300,000 gallons – record in Column 4.

Next 3,000 gallons x 650 bills = 1,950,000 gallons – record in Column 5.

Next 10,000 gallons x 650 bills = 6,500,000 gallons – record in Column 6.

Next 25,000 gallons – remainder of water over 10,000 = 5,525,000 gallons – record in Column 7.

Step5: Over 40,000 gallons rate level

153 Bills

9,975,600 gallons used

1st 2,000 minimum x 153 bills = 306,000 gallons – record in Column 4.

Next 3,000 gallons x 153 bills = 459,000 gallons – record in Column 5.

Next 10,000 gallons x 153 bills = 1,530,000 gallons – record in Column 6.

Next 25,000 gallons x 153 bills = 3,825,000 gallons – record in Column 7.

Over 40,000 gallons – remainder of water over 25,000 = 3,855,600 gallons – record in Column 8.

Step6: Total each column for transfer to Revenue Table.

b. Revenue Table (Revenue by Rate Increment)

The Revenue Table is used to determine the revenue produced from the Usage Table. Column No. 1 is the incremental rate steps in the rate schedule for which the analysis is being made. Column No. 2 indicates the total number of bills. Column No. 3 is the number of gallons accumulated in each rate increment (Totals from Columns 4, 5, 6, 7, and 8 of the above usage table). Column No. 4 is the rates to be used in determining revenue. Column No. 5 contains the revenue produced.

SAMPLE

Revenue from Present/Proposed Rates
 Test Period from 01-01-XX to 12-31-XX

USAGE TABLE

Usage by Rate Increment

Class: Residential

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 2,000	(5) Next 3,000	(6) Next 10,000	(7) Next 25,000	(8) Over 40,000	(9) Total
First 2,000 Minimum Bill	432	518,400	518,400					518,400
Next 3,000 Gallons	1,735	4,858,000	3,470,000	1,388,000				4,858,000
Next 10,000 Gallons	1,830	16,268,700	3,660,000	5,490,000	7,118,700			16,268,700
Next 25,000 Gallons	650	15,275,000	1,300,000	1,950,000	6,500,000	5,525,000		15,275,000
Over 40,000 Gallons	153	9,975,600	306,000	459,000	1,530,000	3,825,000	3,855,600	9,975,600
Totals	4,800	46,895,700	9,254,400	9,287,000	15,148,700	9,350,000	3,855,600	46,895,700

REVENUE TABLE

Revenue by Rate Increment

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum Bill	4,800	9,254,400	\$ 5.00 Minimum Bill	\$ 24,000.00
Next 3,000 Gallons		9,287,000	\$ 2.50 per 1,000 Gal.	23,217.50
Next 10,000 Gallons		15,148,700	\$ 2.00 per 1,000 Gal.	30,297.40
Next 25,000 Gallons		9,350,000	\$ 1.25 per 1,000 Gal.	11,687.50
Over 40,000 Gallons		3,855,600	\$ 0.75 per 1,000 Gal.	2,891.70
Totals	4,800	46,895,700		\$ 92,094.10 Total Revenue

Instructions for Completing Revenue Table:

- (1) Complete Columns No. 1, 2, and 3 using information from Usage Tables.
- (2) Complete Column No. 4 using rates either present or proposed.
- (3) Column No. 5 is completed by first multiplying the bills times the minimum charge.
- (4) Then, starting with the second rate increment, multiply Column No. 3 by Column No. 4 and total.

V. General Information/Customer Notice

1) Filing Requirements:

a. If the applicant is a corporation, a certified copy of its articles of incorporation must be attached to this application. If the articles and any amendments thereto have already been filed with the Commission in a prior proceeding, it will be sufficient to state that fact in the application and refer to the style and case number of the prior proceeding.

b. An original and 10 copies of the completed application should be sent to:

Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Post Office Box 615
Frankfort, Kentucky 40602

Telephone: 502 / 564 – 3940

c. One Copy of the completed application should also be sent at the same time to:

Public Service Litigation Branch
Office of the Attorney General
Post Office Box 2000
Frankfort, Kentucky 40602-2000

2) A copy of the customer notice must be filed with this application. Proper notice must comply with Section 4 of this regulation.

3) Copies of this form and the regulation may be obtained from the Commission's Office of Executive Director; or by calling 502 / 564 – 3940.

4) I have read and completed this application, and to the best of my knowledge all the information contained in this application is true and correct.

Signed 
Officer of the Company
Title BOARD CHAIRMAN
Date 5-9-2005

Symsonia Sewer Attachment A	2003	Adjustments	Notes	Adjusted
Revenues	\$72,718	(\$3,593)	A	\$69,125
Operations Supervision	\$5,208	\$1,696	B	\$6,904
Operations Labor and Exp.	0	0		0
Fuel/Power for Pumping	\$9,099	0		\$9,099
Chemicals	\$1,834	0		\$1,834
Misc. Supplies/Exp.	\$9,138	(\$565)	C	\$8,573
Maintenance supervision	\$5,208	\$1,696	D	\$6,904
Mt. Of Structures/Improvements	\$1,032	0		\$1,032
Admin. Salaries	\$15,000	0		\$15,000
Office Supplies & Other	0	0		0
Outside Services employed	\$856	0		\$856
Insurance Expense	\$2,921	\$169	E	\$3,090
Regulatory Commission Expense	0	0		0
Misc. General Exp.	\$4,593	(\$100)	F	\$4,493
<i>Total Sewer O&M</i>	<i>\$54,889</i>	<i>\$2,896</i>		<i>\$57,785</i>
Taxes OT Income	0	\$2,204	G	\$2,204
Depreciation Exp.	\$15,491	\$103	H	\$15,594
Amortization Expense	0	\$283	I	\$283
Total Operating Exp.	\$70,380	\$5,486		\$75,866
<i>Net Operating Income</i>	<i>\$2,338</i>			
Interest Income	\$476	0		\$476
<i>Net Income</i>	<i>\$2,814</i>			

Revenue Requirement Using 88% Operating Ratio:

\$ 75,866 - Total Operating Expenses
 ___ 88% - Operating Ratio
 \$ 86,211 - Revenue Requirement
 (\$69,125) - Proforma Revenues
 (\$ 476) - Interest Income
 \$ 16,610 - Justifiable Increase (24%)
 \$ 6,912 - Requested Increase (10%)

Explanatory Notes:

- A. Normalized revenues as determined by Commission Staff's billing analysis
- B. Operations Supervision Salaries based upon allocating 50% of O&M salaries of \$13,808.
- C. Nonrecurring charge of \$565 removed from this account; recovery allowed over two years in amortization expense.
- D. Maintenance Supervision Salaries based upon allocating 50% of O&M salaries of \$13,808.
- E. Proforma insurance expense based upon rates effective in 2004.
- F. Remove \$100 expense for Christmas party.
- G. Proforma FICA taxes based upon proforma total salaries expense of \$28,808 times 7.65%.
- H. Proforma depreciation expense based upon normalizing test year depreciation.
- I. Amortization Expense to allow two-year recovery of \$565 nonrecurring charge.

SYRACUSE WATER DISTRICT
Federal Depreciation Report
Tax year 01/01/03 - 12/31/03

Asset #	Purchase Date	Description	Depr Meth	MISC	Con	Miso	Cost	Basis	Depreciation			Remaining Basis
									Prior	Current	Total	
2	01/01/02	SEWER FLANK	39.0	AMORT	0		1,097,058	1,097,058	545,042	15,000	560,042	537,016
4	08/13/02	OFFICE EQUIPMENT-SEWER	5.0	M-Reg	HY	B	470	329	207	105	312	158
9	02/10/03	OFFICE FURNITURE	7.0	M-Reg	HY		173	173	0	25	25	148
6	07/01/03	SEN IMP 03	10.0	M-Reg	HY		173	173	0	17	17	156
12	09/01/03	ASPHALT	15.0	M-Reg	HY		6,875	6,875	0	344	344	6,531
Subtotal for SEW							1,104,749	1,104,608	545,249	15,491	560,740	544,009

Subtotal for SEW							1,104,749	1,104,608	545,249	15,491	560,740	544,009
1	01/01/82	WATER UTILITY	39.0	AMORT			310,102	310,102	203,400	7,951	211,351	98,751
5	03/26/02	OFFICE IMP	10.0	M-Reg	HY	B	16,903	11,832	6,254	2,130	8,384	8,519
3	08/13/02	OFFICE EQUIPMENT-WATER	5.0	M-Reg	HY	B	470	329	207	105	312	158
8	02/10/03	OFFICE FURNITURE	7.0	M-Reg	HY		173	173	0	25	25	148
7	07/01/03	WTR IMP 03	10.0	M-Reg	HY		173	173	0	17	17	156
10	08/05/03	WATER TOWER WORK	20.0	M-Reg	HY		8,945	8,945	0	335	335	8,610
11	09/01/03	ASPHALT	15.0	M-Reg	HY		1,825	1,825	0	91	91	1,734
Subtotal for WTR							338,591	333,379	209,861	10,654	220,515	118,076

Subtotal for WTR							338,591	333,379	209,861	10,654	220,515	118,076
Total for all assets							1,443,340	1,437,987	755,110	26,145	781,255	662,085
Total number of assets = 12												

Symsonia Water District
Sewer Rate

Calculation of Sewer Rate	
Customer Class	# of Res. Equiv.
Residential	242
Other	5.2
Total Residential Equivalents	247.2
Rev. Req.	76,037
÷ Total residential Equivalents	247.2
÷ 12 months	307.59
Proposed Monthly Rate	\$25.64

Comparison of Rates		
Customer Class	Current Rates	Cost of Service Rates
Residential	\$23.80	\$25.64
Other (Residential Equivalent)	23.30	25.64

Effect on Residential Bill			
Current Rates	Proposed Rates	Amount Increase	% Increase
\$23.80	\$25.64	1.83	7.69%

Verification of Rates			
Customer Class	# of Customers	Rate	Revenue
Residential	242	\$25.64	\$74,458.56
Other (Residential Equivalent)	5.2	\$25.64	\$1,599.94
Total Revenue from Rates			\$76,058.50

FOR Northeastern portion of Graves county
Community, Town or City

P.S.C. KY. NO. _____

_____ SHEET NO. _____

Symsonia Sewer District
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RATES AND CHARGES

Monthly Sewer Rates

Residential Service	\$ 23.30 25.64
Other	23.30 25.64 per residential equivalent*

* A residential equivalent is defined as 12,000 gallons per month.

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

FOR Northeastern portion of Graves county
Community, Town or City

P.S.C. KY. NO. _____

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Symsonia Sewer District
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RATES AND CHARGES

Monthly Sewer Rates

Residential Service	\$25.64
Other	25.64 per residential equivalent*

* A residential equivalent is defined as 12,000 gallons per month.

DATE OF ISSUE _____
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requirements are not met, you must file under the Commission's procedural rules, 807 KAR 5:001.

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(1) The most recent Annual Report will be used as the basic test period data in order to determine the reasonableness of the proposed rates. The Annual Report used as the basis for the 12 months ending December 31, 2003.

a. If you have reason to believe some of the items of revenue and expense listed in the Annual Report will increase or decrease, please list each item, the expected increase or decrease and the adjusted amount.

See Attachment A.

b. Please describe each item that you adjusted on page 2 and how you know it will change. (Please attach invoices, letters, contracts or receipts which will help in proving the change in cost).

Please see the notes to Attachment A for these descriptions.

i. Please list your present and proposed rates for each class (i.e., residential, commercial, etc.) of customer and the percentage of increase proposed for each class:

See attachments

III. Other Information

a. Please complete the following questions:

1) Please describe any events or occurrences, which may have an effect on this rate review that should be brought to the Commission's attention (e.g., excessive line losses, major repairs, planned construction).

2) Total number of Customers
as of the date of filing: 258

- 3) Total amount of increased revenue requested: \$6,971
- 4) Please circle Yes or No:
- a) Does the utility have any outstanding indebtedness? Yes No
- If yes, attach a copy of any documents such as promissory notes, bond resolutions, mortgage agreements, etc.
- b) Were all revenues and expenses listed in the Annual Report for 2003 incurred and collected from January 1 to December 31 of that year? Yes No
- If no, list total revenues and total expenses incurred prior to or subsequent to this period and attach invoices or other analysis which show how amounts were calculated.
- 5) Attach a copy of the utility's depreciation schedule of utility plant in service. Reconcile any differences between total depreciation shown on the Annual Report for 2003 and the amount shown on this schedule. – **Depreciation schedule attached.**
- 6) If utility is a sewer utility:
- a) Attach a copy of the latest State and Federal Income Tax Returns. **Not applicable – Nonprofit District**
- b) How much of the utility plant was recovered through the sale of lots or other contributions? (If unknown, state the reason).
- b. Please state the reason or reasons why a rate adjustment is requested. (Attach additional pages if necessary).

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IV. Billing Analysis

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current and proposed rates is mandatory for analysis of this rate filing. The following is a step-by-step description which may be used to complete the billing analysis. A completed sample of a billing analysis is also included. Although the sample reflects water usage, it is equally applicable for gas companies using declining block rate design. This billing analysis is not intended for companies using a flat rate design.

a. Usage Table (Usage by Rate Increment)

Information needed to complete the usage table should be obtained from the meter books or other available usage records. The usage table is used to spread total usage into the proper incremental rate step.

Column No. 1 is the incremental steps in the present or proposed rate schedule for which the analysis is being made. Column No. 2 is the number of bills in each incremental rate step. Column No. 3 is the total gallons used in each incremental rate step. Column Nos. 4, 5, 6, 7, 8, and 9 are labeled to correspond to the incremental rate steps shown in Column No. 1 and contain the actual number of gallons used in each incremental rate step.

Example for completing Usage Table is as follows:

Column No. 1 is incremental rate steps.

Columns numbered 2 and 3 are completed by using information obtained from usage records.

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518,400 gallons used
All bills use 2,000 gallons or less, therefore, all usage is recorded in Column 4.

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Step3: Next 10,000 gallons rate level
1,830 Bills
16,268,700 gallons used

1st 2,000 minimum x 1,830 bills = 3,660,000 gallons –
record in Column 4.

Next 3,000 gallons x 1,830 bills = 5,490,000 gallons –
record in Column 5.

Next 10,000 gallons – remainder of water over 3,000
= 7,118,700 gallons – record in Column 6.

Step4: Next 25,000 gallons rate level

650 Bills

15,275,000 gallons used

1st 2,000 minimum x 650 bills = 1,300,000 gallons –
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Next 3,000 gallons x 650 bills = 1,950,000 gallons –
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Next 10,000 gallons x 650 bills = 6,500,000 gallons –
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Step5: Over 40,000 gallons rate level

153 Bills

9,975,600 gallons used

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Next 3,000 gallons x 153 bills = 459,000 gallons –
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Next 10,000 gallons x 153 bills = 1,530,000 gallons –
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Step6: Total each column for transfer to Revenue Table.

b. Revenue Table (Revenue by Rate Increment)

The Revenue Table is used to determine the revenue produced from the Usage Table. Column No. 1 is the incremental rate steps in the rate schedule for which the analysis is being made. Column No. 2 indicates the total number of bills. Column No. 3 is the number of gallons accumulated in each rate increment (Totals from Columns 4, 5, 6, 7, and 8 of the above usage table). Column No. 4 is the rates to be used in determining revenue. Column No. 5 contains the revenue produced.

SAMPLE

Revenue from Present/Proposed Rates
 Test Period from 01-01-XX to 12-31-XX

USAGE TABLE

Usage by Rate Increment

Class: Residential

(1)	(2) Bills	(3) Gallons/Mcf	(4) First 2,000	(5) Next 3,000	(6) Next 10,000	(7) Next 25,000	(8) Over 40,000	(9) Total
First 2,000 Minimum Bill	432	518,400	518,400					518,400
Next 3,000 Gallons	1,735	4,858,000	3,470,000	1,388,000				4,858,000
Next 10,000 Gallons	1,830	16,268,700	3,660,000	5,490,000	7,118,700			16,268,700
Next 25,000 Gallons	650	15,275,000	1,300,000	1,950,000	6,500,000	5,525,000		15,275,000
Over 40,000 Gallons	153	9,975,600	306,000	459,000	1,530,000	3,825,000	3,855,600	9,975,600
Totals	4,800	46,895,700	9,254,400	9,287,000	15,148,700	9,350,000	3,855,600	46,895,700

REVENUE TABLE

Revenue by Rate Increment

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000 Minimum Bill	4,800	9,254,400	\$ 5.00 Minimum Bill	\$ 24,000.00
Next 3,000 Gallons		9,287,000	\$ 2.50 per 1,000 Gal.	23,217.50
Next 10,000 Gallons		15,148,700	\$ 2.00 per 1,000 Gal.	30,297.40
Next 25,000 Gallons		9,350,000	\$ 1.25 per 1,000 Gal.	11,687.50
Over 40,000 Gallons		3,855,600	\$ 0.75 per 1,000 Gal.	2,891.70
Totals	4,800	46,895,700		\$ 92,094.10 Total Revenue

Instructions for Completing Revenue Table:

- (1) Complete Columns No. 1, 2, and 3 using information from Usage Tables.
- (2) Complete Column No. 4 using rates either present or proposed.
- (3) Column No. 5 is completed by first multiplying the bills times the minimum charge.
- (4) Then, starting with the second rate increment, multiply Column No. 3 by Column No. 4 and total.

V. General Information/Customer Notice

1) Filing Requirements:

a. If the applicant is a corporation, a certified copy of its articles of incorporation must be attached to this application. If the articles and any amendments thereto have already been filed with the Commission in a prior proceeding, it will be sufficient to state that fact in the application and refer to the style and case number of the prior proceeding.

b. An original and 10 copies of the completed application should be sent to:

Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Post Office Box 615
Frankfort, Kentucky 40602

Telephone: 502 / 564 – 3940

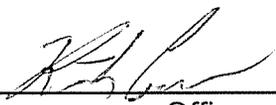
c. One Copy of the completed application should also be sent at the same time to:

Public Service Litigation Branch
Office of the Attorney General
Post Office Box 2000
Frankfort, Kentucky 40602-2000

2) A copy of the customer notice must be filed with this application. Proper notice must comply with Section 4 of this regulation.

3) Copies of this form and the regulation may be obtained from the Commission's Office of Executive Director; or by calling 502 / 564 – 3940.

4) I have read and completed this application, and to the best of my knowledge all the information contained in this application is true and correct.

Signed 
Officer of the Company
Title BOARD CHAIRMAN
Date 5-9-2005

Symsonia WD Attachment A	2003	Adjustment	Notes	Adjusted
Revenues	\$69,716	(\$17,357)	A	\$52,359
Employee Salaries	\$25,416	\$3,392	B	\$28,808
Officer Salaries	0	0		0
Employee Benefits	0	0		0
Purchased Power	\$2,986	0		\$2,986
Chemicals	\$5,277	0		\$5,277
Materials/Supplies	\$9,412	(\$1,762)	C	\$7,650
Contractual Services	\$5,560	(\$2,475)	D	\$3,085
Transportation Exp.	0	0		0
Insurance	\$3,331	\$169	E	\$3,500
Reg. Com Exp.	\$130	0		\$130
Bad Debt Exp.	0	0		0
Misc. Exp	\$5,297	(\$100)	F	\$5,197
<i>Tot. Utility Expense</i>	<i>\$57,409</i>	<i>(\$776)</i>		<i>\$56,633</i>
Depreciation Exp.	\$10,654	(\$440) \$172	G	\$10,386
Taxes OTI	\$1,050	\$1,154	H	\$2,204
Total Op. Expense	\$69,113	\$110		\$69,223
Net Operating Income	\$603	(\$17,467)		(\$16,864)
Interest Income	\$478	0		\$478
Net Income	\$1,081	(\$17,467)		(\$16,386)

Revenue Requirement Using 88% Operating Ratio

\$ 69,223 Total Operating Expenses

\$ 78,663 Divided by 88%

(\$52,359) Proforma Revenues

\$ 478 Interest Income

\$ 25,826 Justifiable Increase (49.3% increase)

\$ 6,971 Requested Increase (10% over 2003 Revenues)

Explanatory Notes:

A. Normalized revenues based upon Commission Staff's billing analysis.

B. Proforma Water Salaries Expense.

C. Adjustment to remove one capital expenditure of \$1,762.

D. Adjustment to remove three capital expenditures totaling \$2,475.

E. Proforma Insurance Expense based upon rates effective in 2004.

F. Remove \$100 expense for Christmas party.

G. Normalized depreciation expense based upon 2003 plant, and allowing for depreciation expense on the capital expenditures taken out of expenses per notes C and D, as follows:

Expenditure	Description	Useful Life yrs.	Adjustment
\$1,762	Elementary school project – Hydrant, gate valve, etc.	50	\$35
\$770	Replaced fire hydrant	50	\$15
\$1,099	Setting 2 inch meter	10	\$110
\$605	Replaced 6 inch hydrant	50	\$12
		Total	\$172

H. Proforma FICA tax based upon proforma water salaries of \$28,808 times 7.65%.

STHSORNTA WATER DISTRICT
Federal Depreciation Report
Tax year 01/01/03 - 12/31/03

Asset #	Purchase Date	Description	Depr MAC	Life	Meth	Con	Misc	Cost	Basis	Prior	Depreciation		Total	Remaining Basis
											Current			
2	01/01/02	SEWER PLANT		39.0	AMBDR		0	1,097,058	1,097,058	545,042	15,000	560,042	537,016	
4	08/13/02	OFFICE EQUIPMENT-SEWER		5.0	M-Reg	HY	B	470	329	207	105	312	158	
9	02/10/03	OFFICE FURNITURE		7.0	M-Reg	HY		173	173	0	25	25	148	
6	07/01/03	SEW IMP 03		10.0	M-Reg	HY		173	173	0	17	17	156	
12	09/01/03	ASPHALT		15.0	M-Reg	HY		6,875	6,875	0	344	344	6,531	
Subtotal for SEW								1,104,749	1,104,608	545,249	15,491	560,740	544,009	

Subtotal for SEW								1,104,749	1,104,608	545,249	15,491	560,740	544,009
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1	03/01/82	WATER UTILITY		39.0	AMBDR			310,102	310,102	203,400	7,951	211,351	98,751
5	03/26/02	OFFICE IMP		10.0	M-Reg	HY	B	16,903	11,832	6,254	2,130	8,384	8,519
3	08/13/02	OFFICE EQUIPMENT-WATER		5.0	M-Reg	HY	B	470	329	207	105	312	158
8	02/10/03	OFFICE FURNITURE		7.0	M-Reg	HY		173	173	0	25	25	148
7	07/01/03	WTR IMP 03		10.0	M-Reg	HY		173	173	0	17	17	156
10	08/05/03	WATER TOWER WORK		20.0	M-Reg	HY		8,945	8,945	0	335	335	8,610
11	09/01/03	ASPHALT		15.0	M-Reg	HY		1,825	1,825	0	91	91	1,734
Subtotal for WTR								338,591	333,379	209,861	10,654	220,515	116,076

Subtotal for WTR								338,591	333,379	209,861	10,654	220,515	116,076
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Total for all assets								1,443,340	1,437,987	755,110	26,145	781,255	662,085
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Total number of assets = 12

Symsonia Water District

Billing Analysis

PROPOSED RATES

BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 5/8 x 3/4 INCH

	CLASS: USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 3,000	NEXT 5,000	OVER 10,000
FIRST	2,000	609	774,900	774,900			
NEXT	3,000	1,414	4,953,800	2,828,000	2,125,800		
NEXT	5,000	785	5,431,800	1,570,000	2,355,000	1,506,800	
OVER	10,000	215	3,109,000	430,000	645,000	1,075,000	959,000

TOTAL		3,023	14,269,500	5,602,900	5,125,800	2,581,800	959,000
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REVENUE TABLE

REVENUE BY RATE INCREMENT (PROPOSED RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	3,023	5,602,900	\$11.65	\$35,217.95
NEXT	3,000		5,125,800	2.91	14,916.08
NEXT	5,000		2,581,800	2.24	5,783.23
OVER	10,000		959,000	1.89	1,812.51

TOTAL		3,023	14,269,500		57,730
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 2 INCH

CLASS:				FIRST	OVER
	USAGE	BILLS	GALLONS	20,000	20,000
FIRST	20,000	21	160,300	160,300	
OVER	20,000	13	626,300	260,000	366,300

TOTAL		34	786,600	420,300	366,300
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REVENUE TABLE

REVENUE BY RATE INCREMENT (PROPOSED RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	34	420,300	\$50.48	\$1,716.32
OVER	20,000		366,300	1.89	692.31

TOTAL		34	786,600		\$2,408.63
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 5/8 x 3/4 INCH MULTIPLE USERS (2)

	CLASS: USAGE	BILLS	GALLONS	FIRST 4,000	NEXT 1,000	NEXT 5,000	OVER 10,000
FIRST	4,000	0	0	0			
NEXT	1,000	2	9,700	8,000	1,700		
NEXT	5,000	10	59,100	40,000	10,000	9,100	
OVER	10,000	12	285,400	48,000	12,000	60,000	165,400

TOTAL		24	354,200	96,000	23,700	69,100	165,400
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REVENUE TABLE

REVENUE BY RATE INCREMENT (PROPOSED RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	4,000	24	96,000	\$23.30	\$559.20
NEXT	1,000		23,700	2.91	68.97
NEXT	5,000		69,100	2.24	154.78
OVER	10,000		165,400	1.89	312.606

TOTAL		24	354,200		\$1,095.56
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 5/8 x 3/4 INCH MULTIPLE USERS (3)

	CLASS USAGE	BILLS	GALLONS	FIRST 6,000	NEXT 4,000	OVER 10,000
FIRST	6,000	2	10,700	10,700		
NEXT	4,000	9	69,000	54,000	15,000	
OVER	10,000	1	15,100	6,000	4,000	5,100

TOTAL		12	94,800	70,700	19,000	5,100
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REVENUE TABLE

REVENUE BY RATE INCREMENT (PROPOSED RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	6,000	12	70,700	\$34.95	\$419.40
NEXT	4,000		19,000	2.24	42.56
OVER	10,000		5,100	1.89	9.64

TOTAL		12	94,800		\$471.60
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NORMALIZED BILLING ANALYSIS SUMMARY FOR: SYMSONIA WATER DISTRICT
TEST PERIOD FROM 01/01/2003 to 12/31/2003
PROPOSED RATES

	Bills	Gallons	Revenue
5/8 x 3/4 Inch	3,023	14,269,500	\$57,730
2 Inch	34	786,600	2,409
Multiple - 2	24	354,200	1,096
Multiple - 3	12	94,800	472
TOTAL	3,093	15,505,100	\$61,706

Symsonia Water District

Cost of Service Study

Allocation of Plant Value	Sheet 1
Allocation of Depreciation	Sheet 2
Allocation of O/M Expenses	Sheet 3
Allocation of Cost of Service	Sheet 4
Calculation of Water Rates	Sheet 5
Verification of Rates	Sheet 6
Proposed Rates	Sheet 7
Comparison of Rates – 5/8 x 3/4 Inch Meter	Sheet 8
Comparison of Rates – 2 Inch Meter	Sheet 9
Sewer Rates	Sheet 10

Allocation of Plant Value				
Symsonia Water District				
	Total	Commodity	Demand	Customer
Structures and Improvements	\$61,143		61,143	
Wells and Springs	11,995		11,995	
Supply Mains	793		793	
Pumping Equipment	6,887		6,887	
Water Treatment Equipment	38,050		38,050	
Distribution Reservoirs and Standpipes	62,410		62,410	
Trasmission & Distribution Mains	72,568		72,568	
Meters & Meter Installations	51,756			51,756
Subtotal	\$305,602		\$253,846	\$51,756
Hydrants	\$5,919		\$4,919	\$1,000
Office Furniture & Equipment	5,508		4,577	931
Tools, Shop and Garage Equip	1,182		982	200
Power Operated Equipment	18,954		15,751	3,203
Other Tangible Plant	1,359		1,129	230
Other Plant & Misc. Equipment	67		56	11
Subtotal	\$32,989		\$27,414	\$5,575
Total	\$338,591		\$281,260	\$57,331
Allocation Percentages	100%		83.1%	16.9%

Source: PSC Annual Report 2002

Allocation of Depreciation				
Symsonia Water District				
	Total	Commodity	Demand	Customer
Structures and Improvements	\$23,792		\$23,792	
Wells and Springs	9,225		9,225	
Supply Mains	135		135	
Pumping Equipment	2,775		2,775	
Water Treatment Equipment	38,050		38,050	
Distribution Reservoirs and Standpipes	21,535		21,535	
Trasmission & Distribution Mains	72,568		72,568	
Meters & Meter Installations	41,350			41,350
Subtotal	\$209,430		\$168,080	\$41,350
Allocation Percentages	100%		80.3%	19.7%
Office Furniture & Equipment	\$258		\$207	\$51
Hydrants	5,919		4,753	1,166
Other Plant & Misc. Equipment	67		54	13
Tools, Shop and Garage Equip	222		178	44
Power Operated Equipment	4,328		3,475	853
Other Tangible Plant	291		234	57
Subtotal	\$11,085		\$8,901	\$2,184
Total	\$220,515		\$176,981	\$43,534
Allocation Percentages	100%		80.3%	19.7%

Source: PSC Annual Report 2002

Allocation of Operation & Maintenance Expense				
Symsonia Water District				
	Total	Commodity	Demand	Customer
Purchased Water	\$2,986	\$2,986		
Chemicals	\$5,277	\$5,277		
Materials & Supplies	7,650		\$7,650	
Salaries & Wages - Clerk	7,738			7,738
Payroll Taxes - Clerk	592			592
Salaries & Wages - Operator	4,160		4,160	
Payroll Taxes - Operator	318		318	
Contractual Services	3,085		3,085	
Subtotal	\$31,806	\$8,263	\$15,213	\$8,330
Less Commodity	\$8,263			
Total	\$23,543		\$15,213	\$8,330
Allocation Percentages	100%		65%	35%
Insurance Expense	3,500		2,275	1,225
Miscellaneous	5,197		3,378	1,819
Reg. Com. Expense	130		84	46
Salaries & Wages - Manager	16,910		10,992	5,918
Payroll Taxes - Manager	1,293		840	453
Subtotal	\$27,030		\$17,569	\$9,461
Total Operating Expenses	\$58,836	\$8,263	\$32,782	\$17,791

Allocation of Cost of Service				
Symsonia Water District				
	Total	Commodity	Demand	Customer
Operation & Maintenance	\$58,836	\$8,263	\$32,782	\$17,791
Depreciation ¹	3,159		2,537	622
General Water Service Cost	\$61,995	\$8,263	\$35,319	\$18,413
Less:				
Interest Income	(\$478)			(\$478)
Revenue Required from Rates	\$61,517	\$8,263	\$35,319	\$17,935

NOTES:

¹Depreciation has been allocated on a percentage of Depreciation from the Allocation of Depreciation Sheet.

Calculation of Water Rates					
Symsonia Water District					
	Total	First 2,000 gallons	Next 3,000 gallons	Next 5,000 gallons	Over10,000 gallons
Actual Water Sales:					
Thousand Gallons	15,505,100	5,737,600	5,325,600	2,800,500	1,641,400
Percent	100%	37.0%	34.3%	18.1%	10.6%
Weighted Sales for Demand:		2	1.75	1.25	1
Thousand Gallons	25,937,025	11,475,200	9,319,800	3,500,625	1,641,400
Percent	100%	44.2%	35.9%	13.5%	6.3%
Allocation of Volumetric Costs:					
Commodity	\$8,263	\$3,057	\$2,834	\$1,496	\$876
Demand	35,319	15,611	12,680	4,768	2,225
Customer	17,935	17,935			
Total	\$61,517	\$36,603	\$15,514	\$6,264	\$3,101
Number of Bills	3,141				
Proposed Rates		\$11.65	\$2.91	\$2.24	\$1.89

Verification of Rates				
Symsonia Water District				
	Bills	Gallons	Rate	Revenue
5/8 x 3/4 Inch Meter				
First 2,000 gallons	3,107	5,674,900	\$11.65	\$36,197
Next 3,000 gallons		5,233,500	2.91	15,229
Next 5,000 gallons		2,680,600	2.24	6,005
Over 10,000 gallons		1,129,500	1.89	2,135
2 Inch Meter				
First 20,000 gallons	34	420,300	\$50.48	\$1,716
Over 20,000 gallons		366,300	1.89	692
Total Revenue from Rates	3,141	15,505,100		\$61,974

Symsonia Water District			
Proposed Cost of Service Rates Monthly Water Rates			
5/8 x 3/4 Inch Meter			
First 2,000 gallons		\$11.65	Minimum bill
Next 3,000 gallons		2.91	per 1,000 gallons
Next 5,000 gallons		2.24	per 1,000 gallons
Over 10,000 gallons		1.89	per 1,000 gallons
2 Inch Meter			
First 20,000 gallons		\$50.48	Minimum bill
Over 20,000 gallons		1.89	per 1,000 gallons

Comparison of Rates 5/8 x 3/4 Inch				
Symsonia Water District				
Gallon Usage	Current Rates	Cost of Service Rates	Increase	Percentage
2,000	\$10.25	\$11.65	1.40	13.7%
3,000	\$12.60	\$14.56	1.96	15.6%
4,000	14.95	17.47	2.52	16.9%
5,000	17.30	20.38	3.08	17.8%
6,000	19.50	22.62	3.12	16.0%
7,000	21.70	24.86	3.16	14.6%
8,000	23.90	27.10	3.20	13.4%
9,000	26.10	29.34	3.24	12.4%
10,000	28.30	31.58	3.28	11.6%
15,000	38.55	41.03	2.48	6.4%
20,000	48.80	50.48	1.68	3.4%
25,000	59.05	59.93	0.88	1.5%
30,000	69.30	69.38	0.08	0.1%
35,000	79.55	78.83	(0.72)	-0.9%
40,000	89.80	88.28	(1.52)	-1.7%
50,000	110.30	107.18	(3.12)	-2.8%
75,000	161.55	154.43	(7.12)	-4.4%
100,000	212.80	201.68	(11.12)	-5.2%
150,000	315.30	296.18	(19.12)	-6.1%

Comparison of Rates		
Block Usage	Current Rates	Cost of Service Rates
First 2,000 gallons	\$10.25	\$11.65
Next 3,000 gallons	2.35	2.91
Next 5,000 gallons	2.20	2.24
Over 10,000 gallons	2.05	1.89

Effect on Customer Average Bill - 5,000 Gallons Usage			
Current Rates	Proposed Rates	Amount Increase	% Increase
\$17.30	\$20.38	\$3.08	17.80%

Comparison of Rates - 2 Inch Meter				
Symsonia Water District				
Gallon Usage	Current Rates	Cost of Service Rates	Increase	Percentage
20,000	\$48.80	\$50.48	\$1.68	3.4%
25,000	59.05	59.93	0.88	1.5%
30,000	69.30	69.38	0.08	0.1%
35,000	79.55	78.83	(0.72)	-0.9%
40,000	89.80	88.28	(1.52)	-1.7%
50,000	110.30	107.18	(3.12)	-2.8%
75,000	161.55	154.43	(7.12)	-4.4%
100,000	212.80	201.68	(11.12)	-5.2%
150,000	315.30	296.18	(19.12)	-6.1%

Comparison of Rates		
Block Usage	Current Rates	Cost of Service Rates
First 20,000 gallons	\$48.80	\$50.48
Over 20,000 gallons	2.05	1.89

Symsonia Water District

Billing Analysis

CURRENT RATES

BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 5/8 x 3/4 INCH

	CLASS: USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 3,000	NEXT 5,000	OVER 10,000
FIRST	2,000	609	774,900	774,900			
NEXT	3,000	1,414	4,953,800	2,828,000	2,125,800		
NEXT	5,000	785	5,431,800	1,570,000	2,355,000	1,506,800	
OVER	10,000	215	3,109,000	430,000	645,000	1,075,000	959,000

TOTAL		3,023	14,269,500	5,602,900	5,125,800	2,581,800	959,000
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REVENUE TABLE

REVENUE BY RATE INCREMENT (CURRENT RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	3,023	5,602,900	\$10.25	\$30,985.75
NEXT	3,000		5,125,800	2.35	12,045.63
NEXT	5,000		2,581,800	2.20	5,679.96
OVER	10,000		959,000	2.05	1,965.95

TOTAL		3,023	14,269,500		\$50,677.29
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 2 INCH

CLASS:				FIRST	OVER
USAGE		BILLS	GALLONS	20,000	20,000
FIRST	20,000	21	160,300	160,300	
OVER	20,000	13	626,300	260,000	366,300

TOTAL		34	786,600	420,300	366,300
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REVENUE TABLE

REVENUE BY RATE INCREMENT (CURRENT RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	34	420,300	\$48.80	\$1,659.20
OVER	20,000		366,300	2.05	750.92

TOTAL		34	786,600		\$2,410.12
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT

TEST PERIOD FROM 01/01/2003 to 12/31/2003

USAGE TABLE

METER SIZE: 5/8 x 3/4 INCH MULTIPLE USERS (2)

	CLASS: USAGE	BILLS	GALLONS	FIRST 4,000	NEXT 1,000	NEXT 5,000	OVER 10,000
FIRST	4,000	0	0	0			
NEXT	1,000	2	9,700	8,000	1,700		
NEXT	5,000	10	59,100	40,000	10,000	9,100	
OVER	10,000	12	285,400	48,000	12,000	60,000	165,400

TOTAL		24	354,200	96,000	23,700	69,100	165,400
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REVENUE TABLE

REVENUE BY RATE INCREMENT (CURRENT RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	4,000	24	96,000	\$20.50	\$492.00
NEXT	1,000		23,700	2.35	55.70
NEXT	5,000		69,100	2.20	152.02
OVER	10,000		165,400	2.05	339.07

TOTAL		24	354,200		\$1,038.79
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BILLING ANALYSIS FOR: SYMSONIA WATER DISTRICT
 TEST PERIOD FROM 01/01/2003 to 12/31/2003
 USAGE TABLE
 METER SIZE: 5/8 x 3/4 INCH MULTIPLE USERS (3)

	CLASS USAGE	BILLS	GALLONS	FIRST 6,000	NEXT 4,000	OVER 10,000
FIRST	6,000	2	10,700	10,700		
NEXT	4,000	9	69,000	54,000	15,000	
OVER	10,000	1	15,100	6,000	4,000	5,100

TOTAL		12	94,800	70,700	19,000	5,100
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REVENUE TABLE

REVENUE BY RATE INCREMENT (CURRENT RATES)

		BILLS	GALLONS	RATE	REVENUE
FIRST	6,000	12	70,700	\$30.75	\$369.00
NEXT	4,000		19,000	2.20	41.80
OVER	10,000		5,100	2.05	10.46

TOTAL		12	94,800		\$421.26
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NORMALIZED BILLING ANALYSIS SUMMARY FOR: SYMSONIA WATER DISTRICT
TEST PERIOD FROM 01/01/2003 to 12/31/2003
CURRENT RATES

	Bills	Gallons	Revenue
5/8 x 3/4 Inch	3,023	14,269,500	\$50,677
2 Inch	34	786,600	2,410
Multiple - 2	24	354,200	1,039
Multiple - 3	12	94,800	421
TOTAL	3,093	15,505,100	\$54,547

Symsonia Water District

Comparison of Current & Proposed Tariff

FOR Northeastern Portion of Graves County
Community, Town or City

P.S.C. KY. NO. _____

_____ SHEET NO. _____

Symsonia Water District
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RATES AND CHARGES

Monthly Water Rates

5/8 x 3/4 Inch Meter

First	2,000	Gallons	\$10.25	11.65	Minimum Bill
Next	3,000	Gallons	2.35	2.91	per 1,000 Gallons
Next	5,000	Gallons	2.20	2.24	per 1,000 Gallons
Over	10,000	Gallons	2.05	1.89	per 1,000 Gallons

2 Inch Meter

First	20,000	Gallons	\$48.80	50.48	Minimum Bill
Over	10,000	Gallons	2.05	1.89	per 1,000 Gallons

Connection Fees

5x8 x 3/4 Inch Connection	\$375.00
2 Inch Connection	Actual Cost of Installation

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

Symsonia Water District

Proposed Tariff

FOR Northeastern Portion of Graves County
Community, Town or City

P.S.C. KY. NO. _____

_____ SHEET NO. _____

Symsonia Water District
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RATES AND CHARGES

Monthly Water Rates

5/8 x 3/4 Inch Meter

First	1,000	Gallons	\$11.65 Minimum Bill
Next	2,000	Gallons	2.91 per 1,000 Gallons
Next	7,000	Gallons	2.24 per 1,000 Gallons
Over	10,000	Gallons	1.89 per 1,000 Gallons

2 Inch Meter

First	20,000	Gallons	\$50.48 Minimum Bill
Over	20,000	Gallons	1.89 per 1,000 Gallons

Connection Fees

5x8 x 3/4 Inch Connection	\$375.00
2 Inch Connection	Actual Cost of Installation

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____